

**Internal Revenue Service  
(IRS Address)**

**Department of the Treasury**

**Date:**

**Refer Reply to:**

{Taxpayers name}  
{Address }

**Group:  
Person to Contact:**

**Employee Identification Number:**

**Contact Telephone Number:**

**Dear (Taxpayers name):**

On May 5, 2004, the Internal Revenue Service issued Announcement 2004-46 which provides taxpayers an opportunity to resolve civil tax liabilities associated with transactions described in Notice 2000-44 ("Son of BOSS"). We have enclosed a copy of Announcement 2004-46 which provides details on the settlement initiative and the election to participate. We have also enclosed a form to elect participation in the settlement. Complete the enclosed form and return it to the addresses indicated on the form.

In order to properly elect to participate, you must provide written notice to the IRS on or before June 21, 2004. Your election will be considered under the eligibility requirements for the settlement. Please note in Section 4 that the election is prepared under penalties of perjury and that the election must include additional information.

Subsequent to our review of the election, you will be asked to provide additional information and documentation relating to the Son of BOSS transaction. If we determine that you are eligible to participate in this settlement, Form 906, Closing Agreement on Final Determination Covering Specific Matters, will be issued.

You can find more information about Announcement 2004-46 on our web site at [www.irs.gov](http://www.irs.gov).

Please call us at the contact number provided at the top of this letter if you have questions.

Sincerely,

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Revenue Agent

Enclosures: (2)

**Letter 3874 (5-2004)**  
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